

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

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|----------------------------|---|-----------------------------|
| UNITED STATES OF AMERICA |) | |
| |) | |
| Plaintiff, |) | |
| |) | |
| v. |) | Civil No. 08-11387 |
| |) | |
| LEWIS H. BACON, IV, and |) | Hon. George J. O'Toole, Jr. |
| GMAC MORTGAGE CORPORATION, |) | |
| |) | |
| Defendants. |) | |

**AMENDED ORDER CONFIRMING SALE
AND DIRECTING DISTRIBUTION OF SALE PROCEEDS**

Plaintiff United States of America has requested the following Order confirming the sale of one (1) parcel of real property located at located at 85 Farrwood Road, Unit #2, North Andover, Massachusetts ("the Property") and directing the Clerk of Court to distribute the sale proceeds.

IT IS THEREFORE ORDERED THAT the sale of the real property, identified as 85 Farrwood Road, Unit #2, North Andover, Massachusetts ("Property"), which is more fully described as:

UNIT: 85FW-2
PERCENTAGE INTEREST: 0.2185%
AREA: 850 sq. ft.
UNIT POST OFFICE ADDRESS: 85 Farrwood Avenue, Unit #2
North Andover, MA 01845

The UNIT contains the AREA listed above and is laid out as shown on a plan recorded herewith, which is a copy of a portion of the plans filed with the Master Deed and to which is affixed a verified statement in the form provided for in G. L. c. 183A, Section 9.

The UNIT is conveyed together with the above-listed PERCENTAGE INTEREST (a) in the common areas and facilities of the Condominium, as described in the Master Deed,

and (b) in the Heritage Green Condominium Trust, recorded with said Registry of Deeds at Book 2273, Page 130.

to Jessica M. Soucy for the sum of \$110,500 is HEREBY CONFIRMED. The IRS shall issue a deed for the Property to Jessica M. Soucy forthwith.

The proceeds of the sale shall be distributed as follows:

1. To PALS (payable to the United States Treasury) for the costs of the judicial sale in the amount of \$ 2,978.65

c/o Wendy Belair, Technical Services Advisor
Internal Revenue Service
80 Daniel St., Room 304
Plymouth, NH 03801


2. To GMAC Mortgage Corp. for its unpaid mortgage lien to the extent provided by 26 U.S.C. §6323(e) in the amount of \$59,786.12
(Calculated to May 27, 2010)

c/o Maura K. McKelvey
Hinshaw & Culbertson, LLP
One International Place, Third Floor
Boston, MA 02110

3. To the United States Department of Justice (payable to the United States Treasury) to be applied to the federal tax liabilities of Lewis H. Bacon for the income tax years 1997 and 2001-2004, in the amount of \$47,735.23
+ any accrued interest

c/o William E. Thompson,
Department of Justice, Tax Division, Office of Review
P.O. Box 310
Ben Franklin Station
Washington, D.C. 20044

Dated this 17th day of September 2010.



GEORGE A. O'TOOLE, JR.
United States District Judge